THE BOMBAY BETTING TAX ACT, 1925 (BOM. VI OF 1925).

G. N., F. D., No. 4397-S.T. (I), dated 26th November 1948 (B. G., Pt. IV-B, p. 1299). **S. 5**

In exercise of the powers conferred by section 5 of the Bombay Betting Tax Act, 1925 (Bom. VI of 1925), as amended by section 14 of the Bombay Finance (Amendment) Act, 1948, and in supersession of Government Notification in the Finance Department No. 4397-A (*i*), dated 1st April 1948, the Governor of Bombay is pleased to notify 12½ per cent. as the rate at which the totalisator tax referred to in the said section shall be charged, levied and paid to the Government of Bombay out of all monies paid into any totalisator by way of stakes or bets.

G. N., F. D., No. 4397-S.T. (II), dated 26th November 1948. **S. 8 (1)**

In exercise of the powers conferred by sub-section (*1*) of section 8 of the Bombay Betting Tax Act, 1925, as amended by section 14 of the Bombay Finance (Amendment) Act, 1948, and in supersession of Government Notification in the Finance Department No. 4397-A (*ii*), dated 1st April 1948, the Governor of Bombay is pleased to notify 12½ per cent. as the rate at which the betting tax referred to in the said sub-section shall be charged, levied and paid to the Government of Bombay, out of all monies paid or agreed to be paid to a licensed bookmaker by a backer in respect of bets made in an enclosure set apart by the licensees in accordance with the provisions of the Bombay Race Courses Licensing Act, 1912.

G. N., R. D., No. 5457-E-24, dated 22nd December 1925 (B. G., Pt. I, p. 3281). **S. 9 Bombay Totalisator Tax Rules, 1925.**

Amended by G. N., R. D., No. 5457/24, dated 24th June 1931.

Amended by G. N., R. D., No. 5457/24, dated 25th January 1938.

In exercise of the powers conferred by section 9 of the Bombay Totalisator Betting Tax Act, 1925 (Bom. VI of 1925), the Governor in Council is pleased to make the following rules for the purposes of the said Act, namely :—

1. *Short Title.*—These rules may be called the Bombay Totalisator Tax Rules, 1925.

2. *Definitions.*—In these rules,

(1) "the Act" means the Bombay Betting Tax Act, 1925;

(2) "section" means a section of the Act, and

(3) words defined in the Act shall have the meanings assigned to them in the Act.

3. *Returns of accounts.*—The licensees shall forward certified monthly returns to the officer prescribed in this behalf under section 6 in the form in the Schedule hereto setting forth for each race meeting the total amount of monies received by way of stakes or bets, inclusive of the totalisator tax at the rate notified by the State Government and the total amount of the totalisator tax collected.

4. *Officers to whom returns to be submitted and officers to inspect.*—The officer prescribed under section 6 and the officer empowered under section 7 shall be for Bombay City the Collector of Bombay and for the district of Poona the Collector of Poona.

5. *Officers may depute subordinates.*—The officer empowered under section 7 may depute any officer subordinate to him, at his discretion, in writing to inspect and take copies of totalisator accounts for all or any of the meetings and the person having the custody or control of the totalisator accounts shall permit such officer to do so and render him all assistance.

6. *Power to enter racecourse.*—The officer empowered under section 7 may authorise in writing any officer subordinate to him to enter the racecourse and totalisator premises during the meetings with a view to see whether the provisions of the Act or of these rules are being complied with.

SCHEDULE.

(Rule 3).

The Bombay Totalisator Tax Rules 1925.

[Year.]

Bombay Race Meeting Dated

Poona.

No. of tickets sold at Totalisator and class.	Price of Totalisator tickets sold including tax.	Gross receipts.	Percentage rate of tax.	Total amount of tax collected for each meeting.	Remarks.
1	2	3	4	5	6

4. *Officers to whom returns to be submitted and officers to inspect.*—The officer prescribed under section 6 and the officer empowered under section 7 shall be for Bombay City the Collector of Bombay and for the district of Poona the Collector of Poona.

5. *Officers may depute subordinates.*—The officer empowered under section 7 may depute any officer subordinate to him, at his discretion, in writing to inspect and take copies of totalisator accounts for all or any of the meetings and the person having the custody or control of the totalisator accounts shall permit such officer to do so and render him all assistance.

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SCHEDULE.

(Rule 3).

The Bombay Totalisator Tax Rules 1925.

[Year.]

Bombay Race Meeting Dated

Poona.

No. of tickets sold at Totalisator and class.	Price of Totalisator tickets sold including tax.	Gross receipts.	Percentage rate of tax.	Total amount of tax collected for each meeting.	Remarks.
1	2	3	4	5	6

G. N., R. D., No. 5457/24, dated 24th June 1931 (B. G., Pt. I, p. 1493).

S. 11 Bombay Betting Tax Rules, 1931.

Amended by G. N., R. D., No. 5457/24, dated 25th January 1938.

In exercise of the powers conferred by section 11 of the Bombay Betting Tax Act, 1925 (Bom. VI of 1925), the Governor in Council is pleased—

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(2) to make the following* rules for securing the payment of the betting tax and for others matters to be prescribed for carrying into effect the provisions of the said Act, namely :—

1. *Short title.*—These rules may be called the Bombay Betting Tax Rules, 1931.

2. *Definitions.*—In these rules—

(*a*) " the Act " means the Bombay Betting Tax Act, 1925 ;

(*b*) " Section " means a section of the Act ; and

(*c*) words defined in the Act shall have the same meanings assigned to them as in the Act.

3. *Returns showing names of licensed bookmakers.*—The licensees shall, before the commencement of each racing season, forward a certified return to the officer prescribed in this behalf under sub-section (*1*) of section 9 in the form in Schedule A hereto, setting out the names of the bookmakers licensed or permitted by them, their ordinary vocation, their permanent address, and such other particulars as may be required and shall amend the return from time to time as may be required.

4. *Officers to whom returns of names of licensed bookmakers to be submitted.*—The officer prescribed under sub-section (*1*) of section 9 shall be for the City of Bombay, the Collector of Bombay, and, for the district of Poona, the Collector of Poona.

5. *Officers empowered to inspect accounts and take copies.*—The officer empowered by the State Government under sub-section (*2*) of section 9 shall be the Secretary of the Western India Turf Club :

Provided that the Collector of Bombay, when the race meeting is held in the City of Bombay, and the Collector of Poona, when the race meeting is held in Poona, shall also exercise the powers of an officer under sub-section (*2*) of section 9 for directing inspection and taking copies of accounts kept by licensed bookmakers, whenever he deems it necessary to do so.

6. *Officers may depute subordinates.*—The officer empowered under sub-section (*1*) of section 9 may depute any officer subordinate to him, at his discretion, in writing to inspect and take copies of betting accounts for all or any of the meetings, and the person having the custody or control of the betting accounts shall permit such officer to do so and shall render him all assistance.

7. *Payment of betting tax by licensed bookmakers and returns of accounts to be kept by them.*—(1) The licensed bookmakers shall be responsible for the payment of the betting tax to the Secretary of the Western India Turf Club and shall

* The amendments made by clause (*1*) of the preamble have been carried out in the Bombay Totalisator Tax Rules, 1925.

G. N., R. D., No. 5457/24, dated 24th June 1931 (B. G., Pt. I, p. 1493).

S. 11 Bombay Betting Tax Rules, 1931.

Amended by G. N., R. D., No. 5457/24, dated 25th January 1938.

In exercise of the powers conferred by section 11 of the Bombay Betting Tax Act, 1925 (Bom. VI of 1925), the Governor in Council is pleased—

* * * * * * *

(2) to make the following* rules for securing the payment of the betting tax and for others matters to be prescribed for carrying into effect the provisions of the said Act, namely :—

1. *Short title.*—These rules may be called the Bombay Betting Tax Rules, 1931.

2. *Definitions.*—In these rules—

(*a*) " the Act " means the Bombay Betting Tax Act, 1925 ;

(*b*) " Section " means a section of the Act ; and

(*c*) words defined in the Act shall have the same meanings assigned to them as in the Act.

3. *Returns showing names of licensed bookmakers.*—The licensees shall, before the commencement of each racing season, forward a certified return to the officer prescribed in this behalf under sub-section (*1*) of section 9 in the form in Schedule A hereto, setting out the names of the bookmakers licensed or permitted by them, their ordinary vocation, their permanent address, and such other particulars as may be required and shall amend the return from time to time as may be required.

4. *Officers to whom returns of names of licensed bookmakers to be submitted.*—The officer prescribed under sub-section (*1*) of section 9 shall be for the City of Bombay, the Collector of Bombay, and, for the district of Poona, the Collector of Poona.

5. *Officers empowered to inspect accounts and take copies.*—The officer empowered by the State Government under sub-section (*2*) of section 9 shall be the Secretary of the Western India Turf Club :

Provided that the Collector of Bombay, when the race meeting is held in the City of Bombay, and the Collector of Poona, when the race meeting is held in Poona, shall also exercise the powers of an officer under sub-section (*2*) of section 9 for directing inspection and taking copies of accounts kept by licensed bookmakers, whenever he deems it necessary to do so.

6. *Officers may depute subordinates.*—The officer empowered under sub-section (*1*) of section 9 may depute any officer subordinate to him, at his discretion, in writing to inspect and take copies of betting accounts for all or any of the meetings, and the person having the custody or control of the betting accounts shall permit such officer to do so and shall render him all assistance.

7. *Payment of betting tax by licensed bookmakers and returns of accounts to be kept by them.*—(1) The licensed bookmakers shall be responsible for the payment of the betting tax to the Secretary of the Western India Turf Club and shall

* The amendments made by clause (*1*) of the preamble have been carried out in the Bombay Totalisator Tax Rules, 1925.

submit to the said Secretary certified weekly returns in the form in Schedule B hereto giving the total sum paid or agreed to be paid as bets by backers on each race, and the betting tax due thereon.

(2) The Secretary of the Western India Turf Club shall forward certified monthly returns in the form in Schedule C to the Collector of Bombay, if the race meeting is held in the City of Bombay, or to the Collector of Poona, if the race meeting is held in Poona, setting forth for each race meeting the total sum paid to the licensed bookmakers as bets, and the total amount of the betting tax payable thereon.

(3) The Secretary of the Western India Turf Club shall, on receipt from the licensed bookmakers of the betting tax at the rate notified under sub-section (*1*) of section 8, pay the amount so received into the Government Treasury.

8. *Power to enter race course and the enclosure in which the bets are made.*—The officer empowered under sub-section (*1*) of section 9 may authorize in writing any officer subordinate to him to enter the race course and the enclosure set apart for making bets during the meetings with a view to seeing whether the provisions of the Act or of these rules are being complied with.

SCHEDULE A.

(Rule 3.)

Return of licensed Bookmakers.

Serial No.	Name (both the real name and the name by which the bookmaker is known on the race course, if any).	Address (during the racing season).	Permanent address.	Ordinary vocation.	Security taken.

SCHEDULE B.

[Rule 7 (1).]

WESTERN INDIA TURF CLUB, LIMITED.

Bookmaker's Return.

Poona Meeting Day 19 .

Race No.	Horse.	Investments. Win.	Investments. Place.
		Rs.	Rs.

1.

=Total Rs.

=Total Rs.

——————Races. =Grand Total Rs.

4 per cent. on the above Grand Total of Rs. =Rs.

I declare that the above is a true return of my betting transactions for the day of 19 .

Licensed Bookmaker,
Dated 19 . Western India Turf Club, Limited.

SCHEDULE C.

[Rule 7 (2).]

Bombay.
Poona.

19 .

Date of meeting.	Total sum of bets made with bookmakers.	Percentage rate of betting tax.	Total amount of tax collected at each meeting.	Remarks.
1	2	3	4	5